



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH PARK SANITARY DISTRICT

Principal Office: 333 4-1/2 MILE ROAD
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHAEL P KROES of
(Person responsible for accounts)

NORTH PARK SANITARY DISTRICT _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/15/2001
(Date)

PRESIDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH PARK SANITARY DISTRICT**Utility Address:** 333 4-1/2 MILE ROAD
RACINE, WI 53402**When was utility organized?** 1/1/1953**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DOUGLAS T KROES**Title:** MANAGER**Office Address:**333 4-1/2 MILE ROAD
RACINE, WI 53402**Telephone:** (414) 681 - 3900**Fax Number:** (414) 681 - 3903**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JULIE A CRAIG**Title:** PARTNER**Office Address:** GORDON J MAIER AND COMPANY, LLP845 WISCONSIN AVENUE
P.O. BOX 1708
RACINE, WI 53401**Telephone:** (262) 634 - 7108**Fax Number:** (262) 634 - 5069**E-mail Address:** julie@gjmlp.com

President, chairman, or head of utility commission/board or committee:

Name: MICHAEL P KROES**Title:** PRESIDENT**Office Address:**5606 NORTH MEADOWS DRIVE
RACINE, WI 53402**Telephone:** (262) 639 - 2877**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JULIE A CRAIG**Title:** PARTNER**Office Address:** GORDON J MAIER AND COMPANY,LLP

845 WISCONSIN AVENUE

P.O. BOX 1708

RACINE, WI 53401

Telephone: (262) 634 - 7108**Fax Number:** (262) 634 - 5069**E-mail Address:** julie@gjmlp.com**Date of most recent audit report:** 2/7/2001**Period covered by most recent audit:** DECEMBER 31,2000

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS T KROES**Title:** MANAGER**Office Address:**

333 4 1/2 MILE ROAD

RACINE, WI 53402

Telephone: (414) 681 - 3900**Fax Number:** (414) 681 - 3903**E-mail Address:**

Name of utility commission/committee: NORTH PARK SANITARY DISTRICT

Names of members of utility commission/committee:

MR HARRY H CROSS, TREASURER

MR MICHAEL P KROES, PRESIDENT

MR DALE M MILLER, VICE PRESIDENT/SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,023,372	1,132,937	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	745,108	737,717	2
Depreciation Expense (403)	127,764	124,946	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,771	8,174	5
Total Operating Expenses	880,643	870,837	
Net Operating Income	142,729	262,100	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	142,729	262,100	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	105,395	159,480	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	269,324	209,513	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	374,719	368,993	
Total Income	517,448	631,093	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	5,267	10,607	13
Total Miscellaneous Income Deductions	5,267	10,607	
Income Before Interest Charges	512,181	620,486	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	150,882	167,050	14
Amortization of Debt Discount and Expense (428)	4,938	4,938	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	155,820	171,988	
Net Income	356,361	448,498	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,230,836	1,856,437	20
Balance Transferred from Income (433)	356,361	448,498	21
Miscellaneous Credits to Surplus (434)	0	1,341	22
Miscellaneous Debits to Surplus--Debit (435)	0	75,440	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,587,197	2,230,836	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NET SEWER INCOME	105,395	3
Total (Acct. 417):	105,395	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME FROM TEMPORARY INVESTMENTS	233,725	5
INTEREST INCOME FROM SPECIAL ASSESSMENTS	35,599	6
Total (Acct. 419):	269,324	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS ON DISPOSAL OF FIXED ASSETS	5,267	9
Total (Acct. 426):	5,267	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0		0		0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,023,372	0	0	0	1,023,372	1
Less: interdepartmental sales	511	0	0	0	511	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,022,861	0	0	0	1,022,861	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	85,864		85,864	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	100,982		100,982	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	186,846	0	186,846	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,668,848	8,392,377	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,034,276	910,526	2
Net Utility Plant	7,634,572	7,481,851	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,160,909	12,788,169	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,080,295	2,850,982	4
Net Nonutility Property	10,080,614	9,937,187	
Investment in Municipality (123)	0	0	5
Other Investments (124)	404,884	587,078	6
Special Funds (125)	831,655	749,404	7
Total Other Property and Investments	11,317,153	11,273,669	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	187,399	205,637	8
Temporary Cash Investments (132)	2,963,466	2,460,149	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	269,139	296,138	11
Other Accounts Receivable (143)	402,002	336,619	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	445,795	497,493	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	8,509	8,683	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	4,276,310	3,804,719	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	56,029	60,967	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	56,029	60,967	
Total Assets and Other Debits	23,284,064	22,621,206	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,587,197	2,230,836	23
Total Proprietary Capital	2,587,197	2,230,836	
LONG-TERM DEBT			
Bonds (221)	2,700,000	3,000,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,700,000	3,000,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	72,892	31,486	28
Payables to Municipality (233)	239,659	224,351	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	36,689	40,815	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	349,240	296,652	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	222,155	248,655	36
Total Deferred Credits	222,155	248,655	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	61,015	58,956	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	61,015	58,956	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	17,364,457	16,786,107	41
Total Liabilities and Other Credits	23,284,064	22,621,206	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,644,202	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	24,646				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,668,848	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,034,276	0	0	0	10
Total Accumulated Provision	1,034,276	0	0	0	
Net Utility Plant	7,634,572	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	910,526				910,526	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	127,764				127,764	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	5,266				5,266	12
Total credits	133,030	0	0	0	133,030	13
Debits during year						14
Book cost of plant retired	9,280				9,280	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,280	0	0	0	9,280	19
Balance End of Year	1,034,276	0	0	0	1,034,276	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	12,785,019	303,723	3,118	13,085,624	1
Other (specify):					
CONSTRUCTION IN PROGRESS	3,150	157,471	85,336	75,285	2
Total Nonutility Property (121)	12,788,169	461,194	88,454	13,160,909	
Less accum. prov. depr. & amort. (122)	2,850,982	230,393	1,080	3,080,295	3
Net Nonutility Property	9,937,187	230,801	87,374	10,080,614	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
'92 G O REFUNDING PROMISSORY NOTES	2,655	2655	6,224	1
'94 G O PROMISSORY NOTES	2,284	2284	49,805	2
Total			56,029	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'92 G O REFUNDING PROMMISSORY NOTES	03/25/1992	10/01/2002	5.82%	415,000	1
'94 G O PROMMISSORY NOTES	10/01/1994	10/01/2004	5.01%	2,285,000	2
Total Bonds (Account 221):				2,700,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,771	2
Charged electric department expense		3
Charged sewer department expense	6,885	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,656	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	13,113	7
PSC Remainder Assessment	1,543	8
Other (explain):		
NONE		9
Total payments and other debits	14,656	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
'92 G O REFUNDING PROMISSORY NOTES	9,084	28,002	30,780	6,306	1
'94 G O PROMISSORY NOTES	31,731	122,880	124,228	30,383	2
Subtotal	40,815	150,882	155,008	36,689	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	40,815	150,882	155,008	36,689	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,352,087	0	0	10,434,020	0	16,786,107	1
Add credits during year:							
For Services	46,943			33,154		80,097	2
For Mains	168,806			161,547		330,353	3
Other (specify):							
CONNECTION FEES				167,900		167,900	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,567,836	0	0	10,796,621	0	17,364,457	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	382,729	2
DEFERRED SPECIAL ASSESSMENTS	22,155	3
Total (Acct. 124):	404,884	
Special Funds (125):		
MAJOR EQUIPMENT REPLACEMENT FUNDS	200,817	4
BOND SINKING FUND	630,838	5
Total (Acct. 125):	831,655	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	225,030	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
ACCOUNTS RECEIVABLE-VILLAGE OF WIND POINT	44,109	10
Total (Acct. 142):	269,139	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	360,698	11
Merchandising, jobbing and contract work		12
Other (specify):		
ACCOUNTS RECEIVABLE-CRESTVIEW SANITARY/CALEDONIA 1	41,304	13
Total (Acct. 143):	402,002	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE-TWN OF CALEDONIA/VLLG WIND POINT LEVY	200,000	14
DELINQUENTS PLACED ON TAX ROLL	87,034	15
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	158,761	16
Total (Acct. 145):	445,795	
Prepayments (165):		
PREPAID INSURANCE	8,509	17
Total (Acct. 165):	8,509	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO RACINE WATER AND WASTEWATER UTILITIES	239,659	20
Total (Acct. 233):	239,659	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	22,155	21
DEFERRED REVENUE 2000 SEWER LEVY	200,000	22
Total (Acct. 253):	222,155	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,514,994	0	0	0	8,514,994	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	972,401	0	0	0	972,401	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,459,961	0	0	0	6,459,961	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,082,632	0	0	0	1,082,632	
Net Operating Income	142,729	0	0	0	142,729	8
Net Operating Income as a percent of Average Net Rate Base	13.18%	N/A	N/A	N/A	13.18%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,409,016	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,409,016	
Net Income		
Net Income	356,361	5
Percent Return on Proprietary Capital	14.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. Douglas T. Kroes, Manager
North Park Sanitary District
333 4½ Mile Road
Racine, WI 53402-1907

2000 Analytical Review DWCCA-4250-ELE

Dear Mr. Kroes:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	995,160	1
Total Sales of Water	995,160	
Other Operating Revenues		
Forfeited Discounts (470)	15,934	2
Miscellaneous Service Revenues (471)	2,414	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,864	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	28,212	
Total Operating Revenues	1,023,372	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	532,237	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	117,583	11
Customer Accounts Expenses (901-904)	14,142	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	81,146	14
Total Operation and Maintenance Expenses	745,108	
Other Operating Expenses		
Depreciation Expense (403)	127,764	15
Amortization Expense (404-407)		16
Taxes (408)	7,771	17
Total Other Operating Expenses	135,535	
Total Operating Expenses	880,643	
NET OPERATING INCOME	142,729	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,672	190,248	470,942	4
Commercial	172	56,308	120,218	5
Industrial	20	17,002	30,146	6
Total Metered Sales to General Customers (461)	2,864	263,558	621,306	
Private Fire Protection Service (462)	27		9,614	7
Public Fire Protection Service (463)	2		196,663	8
Other Sales to Public Authorities (464)	7	4,320	10,003	9
Sales to Irrigation Customers (465)	5	411	1,466	10
Sales for Resale (466)	1	91,982	155,597	11
Interdepartmental Sales (467)	1	262	511	12
Total Sales of Water	2,907	360,533	995,160	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WIND POINT	3 MILE RD & 4 MILE RD	91,982	155,597	1
Total		91,982	155,597	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	176,574	1
Wholesale fire protection billed	20,089	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	196,663	
Forfeited Discounts (470):		
Customer late payment charges	15,934	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	15,934	
Miscellaneous Service Revenues (471):		
SCRAP IRON	2,414	7
Total Miscellaneous Service Revenues (471)	2,414	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
STANDBY WATER CHARGES	9,864	11
Total Other Water Revenues (474)	9,864	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	532,237	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	532,237	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	29,874	14
Operation Supplies and Expenses (641)	1,656	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	50,292	17
Maintenance of Services (652)	9,346	18
Maintenance of Meters (653)	20,857	19
Maintenance of Hydrants (654)	5,558	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	117,583	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,783	22
Accounting and Collecting Labor (902)	7,846	23
Supplies and Expenses (903)	2,513	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,142	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,088	27
Office Supplies and Expenses (921)	12,064	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	18,726	30
Property Insurance (924)	3,850	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	28,538	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,240	35
Transportation Expenses (933)	2,254	36
Maintenance of General Plant (935)	1,386	37
Total Administrative and General Expenses	81,146	
Total Operation and Maintenance Expenses	745,108	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		6,228	3
PSC Remainder Assessment		1,543	4
Other (specify): NONE			5
Total tax expense		7,771	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	85,629	15,950	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)	1,102		100,477 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,950,611	143,539	27
Fire Mains (344)	0		28
Services (345)	1,462,947	57,264	29
Meters (346)	191,765	12,924	30
Hydrants (348)	594,091	35,626	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,285,043	265,303	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,185		34
Office Furniture and Equipment (391)	4,637		35
Computer Equipment (391.1)	20,674	2,392	36
Transportation Equipment (392)	20,085		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,151		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,012		44
Other Tangible Property (399)	0		45
Total General Plant	100,744	2,392	
Total utility plant in service directly assignable	8,385,787	267,695	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,385,787	267,695	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			6,094,150 27
Fire Mains (344)			0 28
Services (345)	1,695		1,518,516 29
Meters (346)	3,168		201,521 30
Hydrants (348)	3,315		626,402 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,280	0	8,541,066
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,185 34
Office Furniture and Equipment (391)			4,637 35
Computer Equipment (391.1)			23,066 36
Transportation Equipment (392)			20,085 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			19,151 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			12,012 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	103,136
Total utility plant in service directly assignable	9,280	0	8,644,202
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,280	0	8,644,202

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	98,026			98,026	3
April				0	4
May				0	5
June	107,191			107,191	6
July				0	7
August				0	8
September	142,637			142,637	9
October				0	10
November				0	11
December	96,550			96,550	12
Total for year	444,404	0	0	444,404	
Less: Measured or estimated water used in main flushing and water treatment during year				513	13
Less: Other utility use				48,842	14
Other utility use explanation:					15
WATER MAIN BREAKS/SERVICE LEAKS-ESTIMATED WATER LOSS					
Water pumped into distribution system				395,049	16
Less: Water sold				360,533	17
Losses and unaccounted for				34,516	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY					27
Point of Delivery: 7 MILE RD, CHARLES ST, DOUGLAS AV, MAIN ST					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	719	0	0	0	719
P	D	4.000	125	0	0	0	125
M	D	6.000	56,943	0	0	0	56,943
P	D	6.000	22,408	0	0	0	22,408
M	D	8.000	51,232	0	0	0	51,232
P	D	8.000	27,092	3,766	0	0	30,858
M	D	10.000	7,565	0	0	0	7,565
M	D	12.000	52,116	0	0	0	52,116
P	D	12.000	13,749	0	0	0	13,749
M	T	20.000	9,451	0	0	0	9,451
Total Within Municipality			241,400	3,766	0	0	245,166
Total Utility			241,400	3,766	0	0	245,166

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	546	0	0	0	546		1
M	1.000	2,326	62	2	0	2,386	162	2
M	1.250	16	2	0	0	18		3
P	1.500	3	0	0	0	3		4
M	1.500	33	0	0	0	33		5
M	2.000	13	0	0	0	13		6
M	4.000	7	0	0	0	7		7
M	6.000	11	0	0	0	11		8
P	6.000	3	1	0	0	4		9
M	8.000	4	0	0	0	4		10
Total Utility		2,962	65	2	0	3,025	162	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,726	189	61	0	2,854	386	1
0.750	45	0	0	(3)	42	1	2
1.000	42	0	0	0	42	0	3
1.250	4	0	0	0	4	4	4
1.500	34	1	1	1	35	4	5
2.000	9	0	0	(1)	8	4	6
3.000	8	1	0	0	9	1	7
4.000	2	0	0	0	2	2	8
6.000	1	0	0	0	1	1	9
8.000	2	0	0	0	2	2	10
Total:	2,873	191	62	(3)	2,999	405	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,645	87	9	0	0	113	2,854	1
0.750	15	9	4	1	1	12	42	2
1.000	4	28	3	1	0	6	42	3
1.250	0	2	2	0	0	0	4	4
1.500	0	32	1	2	0	0	35	5
2.000	0	5	0	2	0	1	8	6
3.000	0	8	1	0	0	0	9	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	1	0	0	1	9
8.000	0	0	0	0	2	0	2	10
Total:	2,664	173	20	7	3	132	2,999	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	453	17	3		467	2
Total Fire Hydrants	453	17	3	0	467	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	457
Number of distribution system valves end of year:	602
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PAGE W-05 THE OPERATION LABOR IS DOWN BECAUSE OF THE DISTRICT'S EVERY OTHER YEAR POLICY TO OPERATE THE DISTRIBUTION VALVES. IN ADDITION, THE SUPERVISING LABOR IS DOWN BECAUSE IN 2000 A LARGE PORTION OF THE NORTH PARK SANITARY DISTRICT'S SENIOR FIELD OPERATORS WAGES WERE PAID BY WORKERS COMPENSATION.

PAGE W-05 ADMINISTRATIVE AND GENERAL SUPPLIES ARE UP BECAUSE SOME MANAGEMENT AND CLERICAL DUTIES HAVE BEEN DEFINED AS ADMINISTRATIVE AND BOOKED ACCORDINGLY. PREVIOUS YEARS ONLY INCLUDED COMMISSIONER SALARIES.

PAGE W-05 OUTSIDE SERVICES ARE DOWN BECAUSE USE OF CONSULTING ENGINEERING WAS LOWER ON AN EXPENSE BASIS VS. CAPITAL BASIS. PLUS, IN-HOUSE STAFF HAS PARTIALLY ABSORBED DUTIES PREVIOUSLY PERFORMED BY OUTSIDE SERVICE (ACCOUNTING FOR, IN PART, THE INCREASE IN ADMINISTRATIVE SALARIES)

PAGE W-05 EMPLOYEE PENSION & BENEFITS ARE UP BECAUSE NORTH PARK SANITARY DISTRICT REALIZED A 40% INCREASE IN HEALTH INSURANCE PREMIUMS IN 2000. ALSO ADDED AN ADDITIONAL EMPLOYEE ELIGIBLE FOR HEALTH INSURANCE BENEFITS.

Water Mains (Page W-15)

PAGE W-15 THE ADDITIONS ARE FINANCED BY CONTRIBUTIONS BY DEVELOPERS.

Water Services (Page W-16)

PAGE W-16 THE NET ADDITIONS ARE FINANCED BY CONTRIBUTION BY DEVELOPERS.

Meters (Page W-17)

PAGE W-17 ADJUSTMENT OF (3) FOR THE 3/4" ARE STOCK ADJUSTMENTS. THE ADJUSTMENT OF 1 AND (1) OF THE 1.5" AND 2" ARE RECORD CORRECTIONS.

Hydrants and Distribution System Valves (Page W-18)

PAGE W-18 THE NUMBER OF DISTRIBUTION VALVES OPERATED DURING THE YEAR ARE ZERO BECAUSE THE DISTRICT HAS A POLICY TO OPERATE ALL OF THE HYDRANTS ONCE EVERY OTHER YEAR.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,362,836	1
Total Sewage Operating Revenues	1,362,836	
Other Operating Revenues		
Forfeited Discounts (631)	17,293	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	5,500	5
Miscellaneous Operating Revenues (635)	10,008	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	32,801	
Total Operating Revenues	1,395,637	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	816,227	8
Maintenance Expenses (831-834)	132,933	9
Customer Accounting & Collection Expenses (840-843)	10,434	10
Administrative and General Expenses (850-857)	93,370	11
Total Operation and Maintenance Expenses	1,052,964	
Other Operating Expenses		
Depreciation Expense (403)	230,393	12
Amortization Expense (404)		13
Taxes (408)	6,885	14
Total Other Operating Expenses	237,278	
Total Operating Expenses	1,290,242	
NET OPERATING INCOME	105,395	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
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Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	17,293	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	17,293	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM WATER DEPARTMENT	5,500	5
Total Rent from Sewerage Property (634)	5,500	
Miscellaneous Operating Revenues (635):		
SEWER CLEANING, LIFT STATION MAINTENANCE, BILLING STATEMENT FEES	10,008	6
Total Miscellaneous Operating Revenues (635)	10,008	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	26,576	1
Power and Fuel for Pumping (821)	23,762	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	761,167	8
Transportation Expenses (828)	4,722	9
Rents (829)		10
Total Operation Expenses	816,227	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	68,887	11
Maintenance of Collection System Pumping Equipment (832)	59,512	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	4,534	14
Total Maintenance Expenses	132,933	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	10,434	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	10,434	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	13,209	19
Office Supplies and Expenses (851)	7,098	20
Outside Services Employed (852)	26,955	21
Insurance Expense (853)	7,508	22
Employees Pensions and Benefits (854)	34,217	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	4,383	25
Rents (857)		26
Total Administrative and General Expenses	93,370	
Total Operation and Maintenance Expenses	1,052,964	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		6,885	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		6,885	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	16,079		4
Structures and Improvements (311)	567,533		5
Service Connections, Traps, and Accessories (312)	1,252,460	55,842	6
Collecting Mains and Accessories (313)	4,563,184	170,909	7
Interceptor Mains and Accessories (314)	2,034,412	75,974	8
Force Mains (315)	3,050,370		9
Other Collecting System Equipment (316)	0		10
Total Collection System	11,484,038	302,725	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	348,674		13
Electric Pumping Equipment (323)	465,972		14
Other Power Pumping Equipment (324)	53,028		15
Miscellaneous Pumping Equipment (325)	111,804		16
Total Collection System Pumping Installations	979,478	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			16,079	4
Structures and Improvements (311)			567,533	5
Service Connections, Traps, and Accessories (312)	1,805		1,306,497	6
Collecting Mains and Accessories (313)	1,313		4,732,780	7
Interceptor Mains and Accessories (314)			2,110,386	8
Force Mains (315)			3,050,370	9
Other Collecting System Equipment (316)			0	10
Total Collection System	3,118	0	11,783,645	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			348,674	13
Electric Pumping Equipment (323)			465,972	14
Other Power Pumping Equipment (324)			53,028	15
Miscellaneous Pumping Equipment (325)			111,804	16
Total Collection System Pumping Installations	0	0	979,478	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	12,463,516	302,725	
Common Utility Plant Allocated to Sewer Department	321,503	998	36
Total utility plant in service	12,785,019	303,723	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	0	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			0	33
Other General Equipment (379)			0	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	0	
Total utility plant in service directly assignable	3,118	0	12,763,123	
Common Utility Plant Allocated to Sewer Department			322,501	36
Total utility plant in service	3,118	0	13,085,624	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,403	65	3	0	2,465		1
Sewer	6.000	1,266	3	3	0	1,266		2
Sewer	8.000	1	0	0	0	1		3
Total Utility		3,670	68	6	0	3,732	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	6,438	0	0	0	6,438	1
8.000	216,667	2,665	170	0	219,162	2
10.000	26,769	648	0	0	27,417	3
12.000	17,026	0	0	0	17,026	4
15.000	10,243	610	0	0	10,853	5
18.000	14,882	0	0	0	14,882	6
21.000	1,474	0	0	0	1,474	7
24.000	4,138	0	0	0	4,138	8
27.000	3,124	0	0	0	3,124	9
30.000	25,799	0	0	0	25,799	10
36.000	2,622	0	0	0	2,622	11
Total Utility	329,182	3,923	170	0	332,935	